

A Letter To:

The Honorable Robert D. Drain
United States Bankruptcy Court
Southern District of New York
Brieant Federal Building
Courtroom 118
300 Quarropas Street
White Plains, NY
10601-4140

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U.S. BANKRUPTCY COURT
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Attn: To the chambers of the Honorable Judge Robert D. Drain

From: Delphi Retiree's Committee Member
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Reference:

DPH Holdings Corp., et al., Reorganized Debtors
Chapter 11 – Case no. 05-44481
Court Dockets #240605
Hearing Date: September 24, 2010 at 10:00 a.m.

**A LETTER IN RESPONSE TO THE “LIMITED OBJECTION OF THE VEBA
COMMITTEE FOR THE
DELPHI SALARIED RETIREES ASSOCIATION BENEFIT TRUST
TO THE FINAL REPORT OF THE OFFICIAL COMMITTEE OF
RETIRED SALARIED EMPLOYEES PURSUANT TO 11 U.S.C. § 1114(d)”**

This is with respect to the Court Dockets #20605 and the Limited Objection of the
VEBA Committee for the Delphi Salaried Retirees Benefits Trust to the final report of the
Official committee of retired salaried employees pursuant to 11 U.S.C. 1114 (d) (“1114
Committee”).

Dear Judge Drain:

I am aware that the date for objecting to Court Docket 240605 has past;
however, please accept my letter to you the Honorable Judge Drain from an appointed
Delphi Retiree's Committee Member. The objections will be handled by the Retiree's
Committee's attorney Dean Gloster.

I William B. Gifford, jr., am writing this letter with great concern dealing with the
accuracy of the information in the limited objection filed by the DSRA Benefit Trust
(VEBA).

Having been a member of the 1114 Retiree's Committee, ex-officio of the VEBA and a voting member of the VEBA Board of Directors, I was associated with the VEBA from its inception until my resignation from the VEBA at the end of January 2010.

Most of the elements of the "Limited Objection" are without merit. In another document I have put together a response to a majority of their points. I can make this available to you if need be.

Bottom line is the 1114 Retiree's Committee needs your help. The 1114 with the help and assistance of Cathy Cone of CIG and Attorney Dean Gloster did a great job of negotiating with Delphi for the salaried retirees, setting up the medical and life insurance plans, setting up and educating the retirees on HCTC and starting the VEBA. Where we really messed up was in the selection of the board members. We, the 1114 thought that all of the volunteers would have only the interest of the Delphi Salaried Retirees at heart. We could not have been more wrong.

The current leadership (co-chairs and secretary are officers from the initial forming of the VEBA) have repeatedly violated the Trust Agreement with the 1114 Retirees Committee. They have made several attempts to break the contract the 1114 had set up with the insurance broker CIG, even though the results of a recent survey of the retirees had CIG with a 92+% rating. They made repeated attempts to delay the insurance program rollout to the retirees. One of the co-chairs told retirees in Alabama and Mississippi not to sign up for the VEBA plan, knowing that we had insurance company deadlines and quotas to achieve. One of the co-chairs has exhibited unprofessional conduct with our service providers in front of the retirees. And the list goes on.

The following are the things that the 1114 Retirees Committee need's to fix.

1. The Trust Agreement
 - a. Currently there is no overseer of the VEBA Board of Directors if the 1114 is disbanded and if the DSRA disappears. The VEBA Committee has refused to recognize either group for succession up to this point. The VEBA should be totally transparent to the retirees. The Salaried Retirees should be the ones selecting the board members after the other two groups are gone.
 - b. Even though the Trust Agreement states that the officers can not receive compensation, this or some form of this should be non-amendable. Rumor has it this is one of the things they will change after the 1114 is gone.
2. Total transparency to the retirees of all expenses and other financials.
 - a. Financial reports published monthly on the VEBA website.
 - b. Mailed annually or semi-annually to the members of the VEBA
 - c. Detailed expenses by Calendar Year Quarter when requested by the retiree membership.
3. The ability of the 1114 or the DSRA or the DSRA Benefit Trust membership to remove VEBA board members for cause or by recall with cause. Real cause not the ones the VEBA used to force Jim Frost to resign.
4. Written apology to Cathy Cone and CIG for the claims made in the VEBA "Limited Objections". These claims were totally without merit.
 - a. This would be an attempt to repair any damage done to Cathy Cone and CIG's reputation.
 - b. The "Limited Objection" is a public document and the VEBA could have legal action taken against them, which would impact the Retiree's Trust Funds.

- c. This apology would need to be part of the court record so that it is a part of the public record, the same as the accusations.

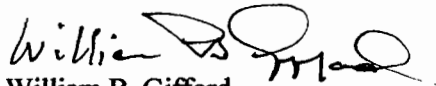
(Note: I am not asking for an apology for the others names in the VEBA Committee "Limited Objection" only because when we volunteered for these positions we knew that all of our actions and decision would not be popular with some.)

The current VEBA Committee would have the court believe that they are the ones that got the insurance and HCTC benefits for the retirees, when in fact it was the Health Care Committee established by the 1114 that accomplished this for the retirees. That committee was comprised of myself (1114), Jim Frost (1114), Jim Hagenbach (1114) Richard Davis (DSRA), Richard Strusienski, Elaine Hofius, Cathy Cone (CIG) and Amy Cone (CIG). It was this group that developed with CIG the various insurance plans and gave guidance to CIG for the negotiations with the insurance companies. Even though invited, there was very little participation from other VEBA members.

I am also concerned that the Retiree Committee's expenses, mainly attorney will not be paid by the VEBA Committee even though those expenses as per the Trust Agreement are to be paid by the VEBA Committee from the Set Up Funds.

I have considered it an honor and a privilege to serve the Delphi Retirees and your court. I am only asking that you consider giving direction to the Retirees Committee to fix these problems.

Respectfully,



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